

By the Committee on Commerce, Economic Opportunities, and Consumer Services; and Senators Cowin, Fasano, Constantine and Lynn

310-2478-03

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A bill to be entitled
An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of school supplies or certain uniform school clothing shall be exempt from such tax; defining the term "school supplies" for purposes of the exemption; providing exceptions; providing for rules; providing a contingent effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. This act may be cited as the "Florida Residents' Tax Relief Act of 2003."

Section 2. (1) A tax levied under the provisions of chapter 212, Florida Statutes, may not be collected on sales of school supplies having a selling price of \$10 per item or less, or uniform school clothing required by a public or private school having a selling price of \$25 per item or less, during the period from 12:01 a.m., July 30, 2003, through midnight, August 3, 2003.

(2) As used in this section, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, protractors, compasses, and calculators.

(3) This section does not apply to sales within a theme park or entertainment complex as defined in section 509.013(9), Florida Statutes; within a public lodging establishment as defined in section 509.013(4), Florida

1 Statutes; or within an airport as defined in section
2 330.27(2), Florida Statutes.

3 (4) The provisions of chapter 120, Florida Statutes,
4 to the contrary notwithstanding, the Department of Revenue may
5 adopt rules to carry out this section.

6 Section 3. This act shall take effect upon becoming a
7 law but only if a specific appropriation in the 2003-2004
8 General Appropriations Act becomes law which provides \$200,000
9 from the General Revenue Fund to the Department of Revenue to
10 implement the provisions of this act.

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12 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
13 COMMITTEE SUBSTITUTE FOR
14 Senate Bill 474

15 The committee substitute reduces the length of the sales tax
16 holiday from 9 to 5 days and reduces the scope of items exempt
17 from sales taxes by eliminating the sales tax exemption on
18 certain articles of clothing and retail books. However,
19 certain uniform school clothing items having a selling price
20 of \$25 or less are exempt from sales taxes during the period.
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